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Representing the United States of America

**UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA**

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United States of America,

Plaintiff,

v.

William Waller,

Defendant.

Case No. 2:18-CR-00112-JCM-VCF

**FIRST FACTUAL STIPULATION
FOR TRIAL**

Defendant William Waller and the United States of America, by and through undersigned counsel, hereby stipulate for purposes of trial as follows:

Stipulation #1

The parties agree that Wells Fargo Bank NA is a federally insured bank, and that it was insured by the Federal Deposit Insurance Corporation (FDIC) during all times relevant to this trial.

Stipulation #2

If William Waller IV (“Waller Sr.”) were to testify at trial, he would state the following:

- Defendant Waller (“WALLER”) is his son.
- Waller Sr. was a pilot for U.S. Airways for 32 years. He is now retired and lives in Florida.
- Waller Sr. used to live in Pittsburgh and invested in real estate.
- WALLER previously worked for the United States Air Force, working his last stint at Nellis Air Force Base in Nevada. While WALLER was working a job cleaning up bombing ranges in the desert, Waller Sr. tried to persuade WALLER to get into real estate.
- After Waller Sr. wrote WALLER several letters, and talked to WALLER when he would visit Pennsylvania, WALLER moved to Pennsylvania and got his Pennsylvania real estate sales license in 1993.
- WALLER was still living in Pennsylvania when he got his Nevada real estate license, and he eventually moved back to Nevada.
- WALLER and Waller Sr. bought three properties in the Las Vegas area
- WALLER has been in the real estate business since the early 1990s, when Waller Sr. bought three properties in Nevada, using WALLER as the broker. WALLER helped his dad fix up the properties to resell them for a 50/50 split. Waller Sr. would send WALLER checks to reimburse him for repairs.
- Waller Sr. sends WALLER checks as gifts, including checks number 2123 (\$2,000 for birthday), 2134 (\$500 for anniversary), and 2016 (\$1,000 for anniversary).
- In the early 2000s, WALLER convinced Waller Sr. to go to a talk by Irwin Schiff, who gave speeches on taxes. Waller Sr. later learned that Schiff was sent to prison.

- WALLER asked his father if WALLER could use his father's social security number to open a bank account. Waller Sr. had considerable misgivings, given WALLER's relationship with the IRS, but ultimately agreed.
- Within a year of WALLER establishing the account with his father's social security number, Waller Sr. asked WALLER to remove Waller Sr.'s social security number from the account, because Waller Sr. was uncomfortable about it.
- WALLER had a dog named Burbank.

DATED this 6th day of March, 2019.

Respectfully,

NICHOLAS A. TRUTANICH
United States Attorney

/ s / Christopher Magnani

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LOWELL BECRAFT

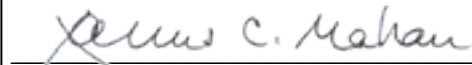
Attorney for William Waller

ACTION BY THE COURT

This case is set for jury trial on the stacked calendar on March 11, 2019.
Calendar call will be held on March 6.

This pretrial order has been approved by the parties to this action as evidenced by their signatures or the signatures of their attorneys hereon, and the order is hereby entered and will govern the trial of this case. This order may not be amended except by court order and based upon the parties' agreement or to prevent manifest injustice.

March 6, 2019
DATED: _____.



James C. Mahan

UNITED STATES DISTRICT JUDGE